# Supplementary Information for Legislative Review

1992 - 1993 Departmental Expenditure Estimates

Manitoba
Finance

# DEPARTMENT OF FINANCE

# SUPPLEMENTARY INFORMATION

# FOR

# LEGISLATIVE REVIEW

# 1992/93 EXPENDITURE ESTIMATES

Includes 10% post-consumer waste.

92-06262/

# PREFACE

This document has been produced by the Department of Finance as a Departmental Supplement to its Printed Main Estimates. It is intended to provide background information on the Department which should complement the information already contained in the Printed Main Estimates. It is hoped this additional information will assist Members of the Legislature in their review of the Department's Estimates.

The contents of this Supplement are organized into four parts. The first part provides an Overview of the Department of Finance's 1992/93 Budget requirements. The second part provides financial analysis including details of staffing requirements and of expenditures. The information in Part Two is organized on the basis of existing Main Appropriations so that it will provide an easy cross reference to the Printed Main Estimates. Part Three provides a five year historical budget comparison and Part Four contains a Glossary.

This document has been developed to assist Members of the Legislature in the review of the Printed Main Estimates. It is hoped that it will provide a meaningful information supplement and that it will evolve and improve based on the needs of the users of the information. I welcome feedback as to the usefulness of this Supplementary information.

Clayton Manness
Minister of Finance

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# PART I

# DEPARTMENTAL OVERVIEW

## DEPARTMENT OF FINANCE

**MINISTER**

HONOURABLE CLAYTON MANNESS

**DEPUTY MINISTER**

C. E. CURTIS

**HISTORICAL BACKGROUND**

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

**OVERALL RESPONSIBILITIES**

The Minister of Finance is Chairman of Treasury Board and, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information systems technology.

The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 7. A description of the role and responsibilities of each of these Divisions is included in Part 2.

SCHEDULE 1

## STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

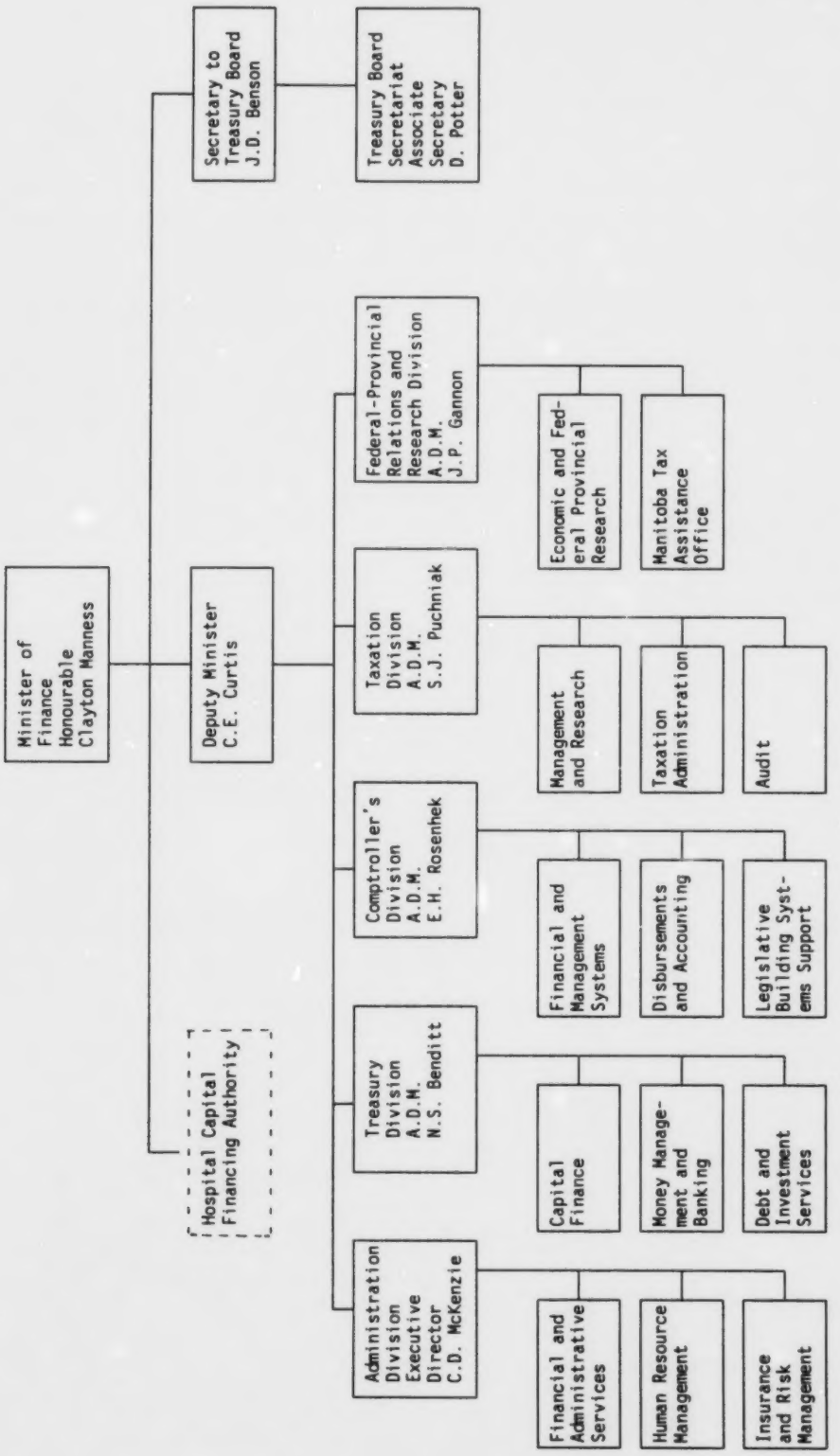
| | CONTINUING CONSOLIDATION CHAPTER |
|---|---|
| The Corporation Capital Tax Act | C 226 |
| The Crown Corporations Public Review and Accountability Act | C 336 |
| The Energy Rate Stabilization Act | E 115 |
| The Farmers Emergency Grants Act (S.M. 1971, c. 4) | - |
| The Financial Administration Act | F 55 |
| The Fire Insurance Reserve Fund Act | F 70 |
| The Fiscal Stabilization Fund Act | F 85 |
| The Gasoline Tax Act | G 40 |
| The Health and Post Secondary Education Tax Levy Act | H 24 |
| The Homeowners Tax and Insulation Assistance Act (Parts I to IV and Section 1 and Part VI as they relate to subjects covered under Parts I to IV) | H 75 |
| The Hospital Capital Financing Authority Act | H 125 |
| The Income Tax Act | I 10 |
| The Manitoba Telephone System Debt Adjustment Act, 1955 (S.M. 1955, c. 77) | - |
| The Mining Claim Tax Act | M 165 |
| The Mining Tax Act | M 195 |
| The Motive Fuel Tax Act | M 220 |
| The Pari-Mutuel Tax Act | P 12 |
| The Public Officers Act | P 230 |
| The Retail Sales Tax Act | R 130 |
| The Revenue Act | R 150 |
| The Succession Duty Act (S.M. 1988-89, c. 42) | - |
| The Suitors' Moneys Act | S 220 |
| The Provincial - Municipal Tax Sharing Act | T 5 |
| The Taxation Agreement Act, 1957 (S.M. 1957, c. 70) | - |
| The Special Employment Program Act, 1977 (S.M. 1957, c. 70) | - |
| The Tobacco Tax Act | T 80 |
| The Treasury Branches Act | T 155 |

Per Schedule "I" Order-in-Council 107/91

During 1990/91 The Fiscal Stabilization Fund Act was added.

# DEPARTMENT OF FINANCE
## ORGANIZATION CHART
**Effective April 1, 1992**

SCHEDULE 2


Minister of Finance Honourable Clayton Manness
Secretary to Treasury Board J.D. Benson
Treasury Board Secretariat Associate Secretary D. Potter
Deputy Minister C.E. Curtis
Hospital Capital Financing Authority
Federal-Provincial Relations and Research Division A.D.M. J.P. Gannon
Economic and Federal Provincial Research
Taxation Division A.D.M. S.J. Puchniak
Manitoba Tax Assistance Office
Management and Research
Taxation Administration
Audit
Comptroller's Division A.D.M. E.H. Rosenhek
Financial and Management Systems
Disbursements and Accounting
Legislative Building Systems Support
Treasury Division A.D.M. N.S. Benditt
Capital Finance
Money Management and Banking
Debt and Investment Services
Administration Division Executive Director C.D. McKenzie
Financial and Administrative Services
Human Resource Management
Insurance and Risk Management

SCHEDULE 3

| ADJUSTED VOTE 1991/92 | | FINANCE (VII) | YEAR ENDING MARCH 31, 1993 |
|---|---|---|---|
| | | EXPENDITURE SUMMARY BY MAIN APPROPRIATION | |
| $ 991,700 | 1. | Administration and Finance Division | $ 1,081,800 |
| 1,622,300 | 2. | Treasury Division | 1,690,900 |
| 4,187,300 | 3. | Comptroller's Division | 4,381,600 |
| 8,879,200 | 4. | Taxation Division | 9,311,900 |
| 1,436,100 | 5. | Federal-Provincial Relations and Research Division | 1,489,000 |
| 604,400 | 6. | Insurance and Risk Management Branch | 363,900 |
| 2,545,500 | 7. | Treasury Board Secretariat | 2,656,000 |
| $ 20,267,000 | | TOTAL DEPARTMENTAL EXPENDITURES | $ 20,975,100 |
| 236,900,000 | 8. | Tax Credit Payments | 241,000,000 |
| 493,000,000 | 9. | Public Debt (Statutory) | 455,200,000 |
| $750,167,000 | | TOTAL OPERATING EXPENDITURES FOR FINANCE | $717,175,100 |
| | | EXPENDITURES RELATED TO CAPITAL | |
| 1,300,000 | 10. | Expenditures Related to Capital | 1,300,000 |
| $751,467,000 | | TOTAL FOR FINANCE | $718,475,100 |

**Reconciliation Statement**

| Details | 1991-92 Estimates |
|---|---|
| 1991-92 Main Estimates | $769,342,900 |
| Allocation of General Salary Increase | 124,100 |
| Allocation of Funds to:<br>- Family Services | (18,000,000) |
| 1991-92 Adjusted Vote | $751,467,000 |

# PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION 1992-93

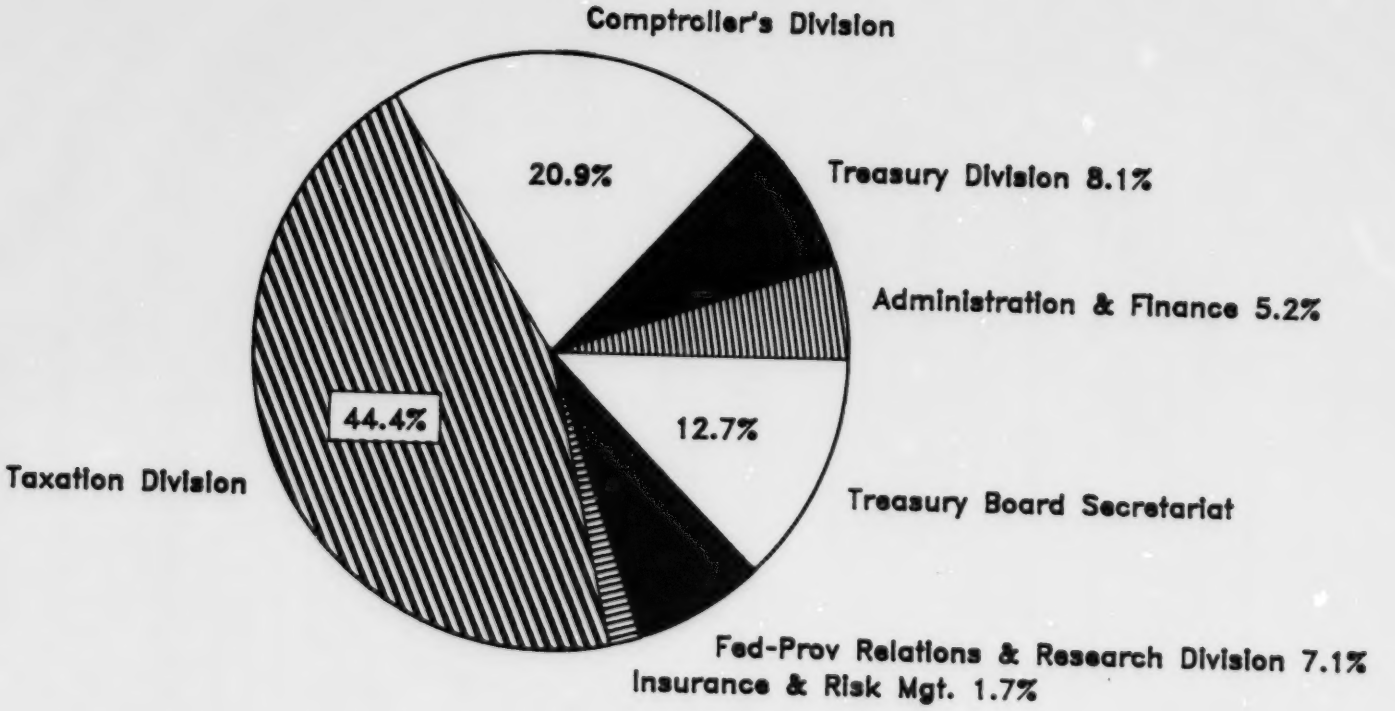



CHART 1

# PERCENTAGE DISTRIBUTION OF EXPENDITURES BY PROGRAM 1992-93

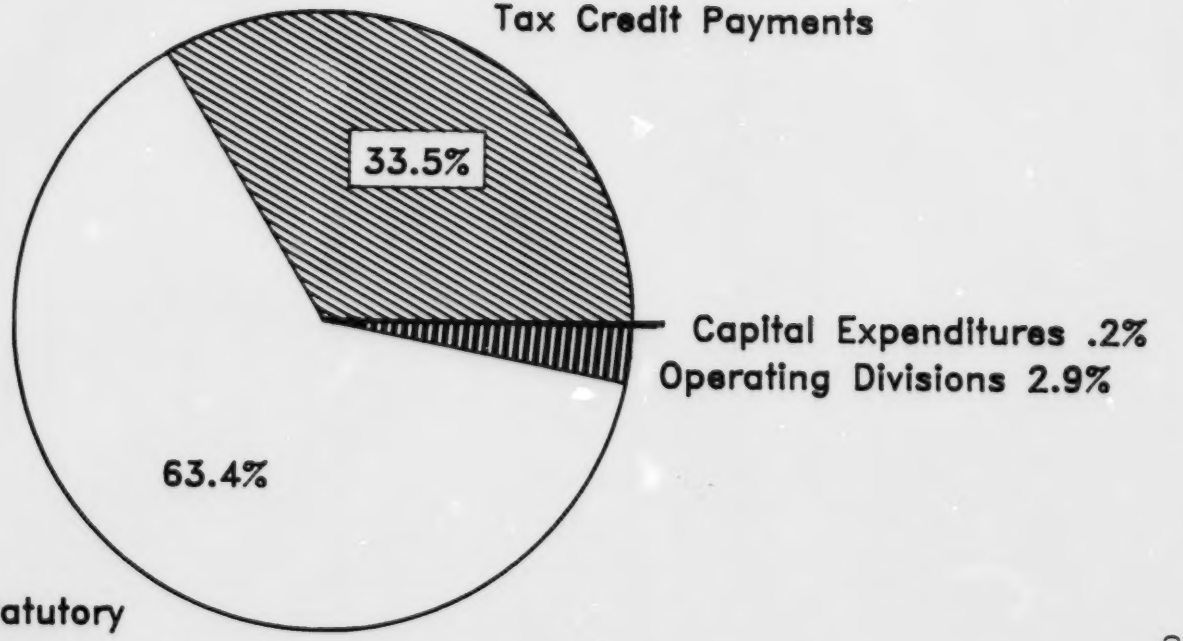



CHART 2

SCHEDULE 4

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY SALARIES AND OPERATING EXPENDITURES

| ELEMENT | | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 |
|---|---|---|---|---|
| SALARIES (Details on Schedule 5) | | $ 15,595,800 | | $ 16,620,800 |
| OPERATING EXPENDITURE | $6,650,800 | | $6,580,900 | |
| Less: Recoverable from Other Appropriations | (1,979,600) | 4,671,200 | (2,226,600) | 4,354,300 |
| TAX CREDIT PAYMENTS | | 236,900,000 | | 241,000,000 |
| PUBLIC DEBT (Statutory) | | 493,000,000 | | 455,200,000 |
| EXPENDITURES RELATED TO CAPITAL | | 1,300,000 | | 1,300,000 |
| TOTAL FOR DEPARTMENT OF FINANCE | | $751,467,000 | | $718,475,100 |

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

| RES. NO. | APPRO. NO. | DIVISION/BRANCH | ADJUSTED VOTE 1991/92 SY | ADJUSTED VOTE 1991/92 Salaries $ | YEAR ENDING MARCH 31, 1993 SY | YEAR ENDING MARCH 31, 1993 Salaries $ |
|---|---|---|---|---|---|---|
| 48 | 7-1 | Administration and Finance | | | | |
| | 7-1(a) | Minister's Salary | 1.00 | 20,600 | 1.00 | 20,600 |
| | 7-1(b) | Executive Support | 7.00 | 326,300 | 7.00 | 342,700 |
| | 7-1(c) | Financial and Administrative Services | 8.00 | 325,100 | 9.00 | 386,800 |
| | 7-1(d) | Human Resource Management | 5.00 | 179,500 | 5.00 | 192,100 |
| | | TOTAL | 21.00 | 851,500 | 22.00 | 942,200 |
| 49 | 7-2 | Treasury Division | | | | |
| | 7-2(a) | Administration | 2.00 | 98,900 | 2.00 | 108,600 |
| | 7-2(b) | Capital Finance | 6.13 | 271,300 | 6.13 | 277,400 |
| | 7-2(c) | Money Management and Banking | 9.00 | 374,500 | 9.00 | 394,600 |
| | 7-2(d) | Debt and Investment Services | 11.00 | 413,200 | 11.00 | 448,400 |
| | | TOTAL | 28.13 | 1,157,900 | 28.13 | 1,229,000 |
| 50 | 7-3 | Comptroller's Division | | | | |
| | 7-3(a) | Comptroller's Office | 2.00 | 95,900 | 2.00 | 100,200 |
| | 7-3(b) | Financial and Management Systems | 13.00 | 570,500 | 13.00 | 626,400 |
| | 7-3(c) | Disbursements and Accounting | 61.26 | 1,961,600 | 61.26 | 2,055,800 |
| | 7-3(d) | Legislative Building Systems Support | 8.00 | 344,300 | 8.00 | 364,800 |
| | | TOTAL | 84.26 | 2,972,300 | 84.26 | 3,147,200 |
| 51 | 7-4 | Taxation Division | | | | |
| | 7-4(a) | Management and Research | 13.00 | 558,800 | 13.00 | 643,000 |
| | 7-4(b) | Taxation Administration | 76.48 | 2,464,200 | 78.48 | 2,683,900 |
| | 7-4(c) | Audit | 92.00 | 4,048,200 | 94.00 | 4,255,300 |
| | | TOTAL | 181.48 | 7,071,200 | 185.48 | 7,582,200 |

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

| RES. NO. | APPRO. NO. | DIVISION/BRANCH | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|---|---|
| | | | SY | Salaries $ | SY | Salaries $ |
| 52 | 7-5 | Federal-Provincial Relations and Research Division | | | | |
| | 7-5(a) | Economic and Federal-Provincial Research | 18.13 | 869,400 | 18.13 | 917,900 |
| | 7-5(b) | Manitoba Tax Assistance Office | 8.00 | 243,700 | 8.00 | 253,300 |
| | | TOTAL | 26.13 | 1,113,100 | 26.13 | 1,171,200 |
| 53 | 7-6 | Insurance and Risk Management | | | | |
| | 7-6(a) | Insurance and Risk Management Branch | 4.00 | 172,200 | 4.00 | 180,000 |
| 54 | 7-7 | Treasury Board Secretariat | | | | |
| | 7-7(a) | Treasury Board Secretariat | 47.00 | 2,257,600 | 47.00 | 2,369,000 |
| | 7 | TOTAL FOR DEPARTMENT OF FINANCE | 392.48 | 15,595,800 | 397.48 | 16,620,800 |

NOTE: Fractions of staff years represent weeks of employment.
For example: 397.48 staff years means 397 full staff years and 48 weeks of employment.

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1992/93
BY STAFF CATEGORY

| DIVISION | MANAGERIAL | | PROFESSIONAL | | ADMINISTRATIVE SUPPORT | | TOTAL | |
|---|---|---|---|---|---|---|---|---|
| | SY | $ | SY | $ | SY | $ | SY | $ |
| ADMINISTRATION AND FINANCE | 5.00 | 309,200 | 5.00 | 248,100 | 12.00 | 384,900 | 22.00 | 942,200 |
| TREASURY DIVISION | 4.00 | 288,700 | 9.00 | 413,700 | 15.13 | 528,300 | 28.13 | 1,230,700 |
| COMPTROLLER'S DIVISION | 7.00 | 443,900 | 26.00 | 1,146,900 | 51.26 | 1,544,800 | 84.26 | 3,135,600 |
| TAXATION DIVISION | 11.00 | 703,200 | 100.00 | 4,441,100 | 74.48 | 2,381,000 | 185.48 | 7,525,300 |
| FEDERAL PROVINCIAL RELATIONS AND RESEARCH DIVISION | 5.00 | 316,500 | 17.13 | 736,100 | 4.00 | 126,700 | 26.13 | 1,179,300 |
| INSURANCE AND RISK MANAGEMENT | 1.00 | 64,200 | 2.00 | 86,100 | 1.00 | 29,700 | 4.00 | 180,000 |
| TREASURY BOARD SECRETARIAT | 4.00 | 262,400 | 31.00 | 1,690,000 | 12.00 | 427,600 | 47.00 | 2,380,000 |
| TOTAL | 37.00 | 2,388,100 | 190.13 | 8,762,000 | 170.35 | 5,423,000 | 397.48 | 16,573,100 |

NOTE 1. Reconciliation of Amount of Salaries

| | |
|---|---|
| Total Salaries Cost per above | 16,573,100 |
| Allowance for Overtime | 145,300 |
| Provision for Retirement | 103,800 |
| Allowance for Staff Turnover | (201,400) |
| Net Salaries Cost per Schedule 5 | 16,620,800 |

NOTE 2. Fractions of staff years represent weeks of employment.
For example: 397.48 staff years means 397 full staff years and 48 weeks of employment.

# PERCENTAGE DISTRIBUTION OF SALARIES 1992-93

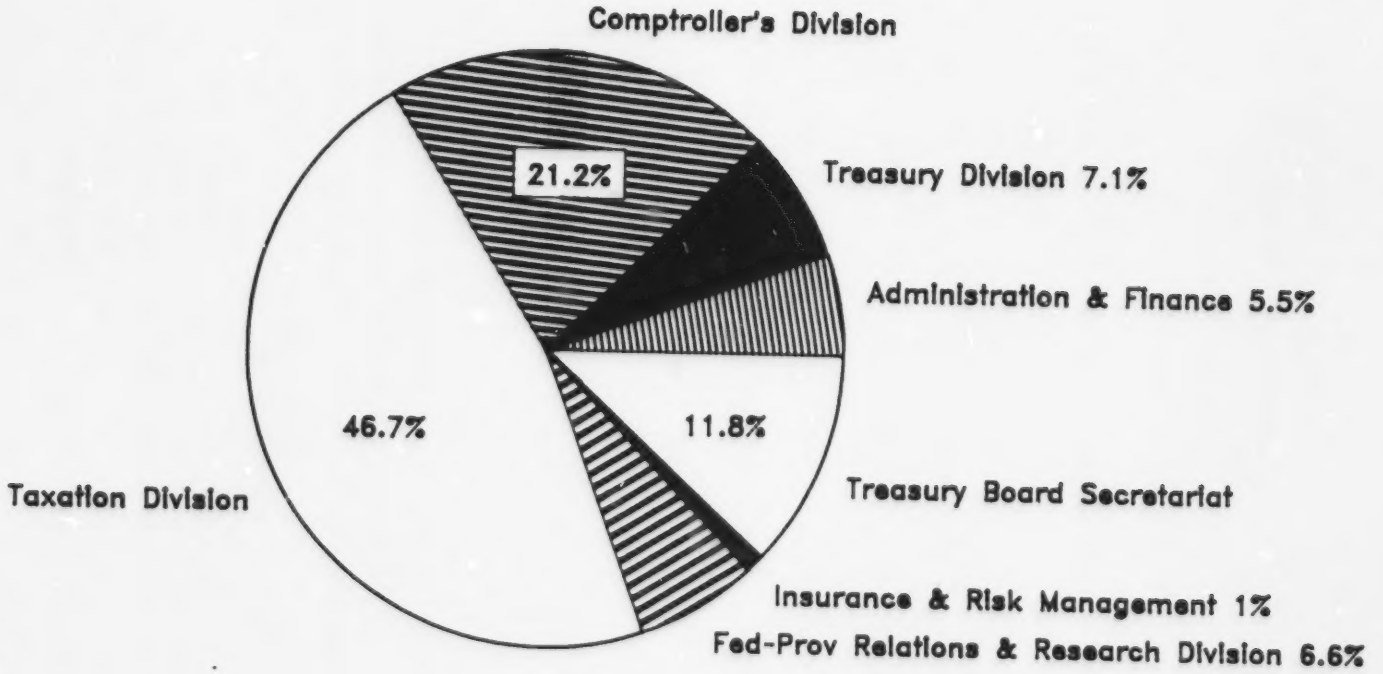



CHART 3

# PERCENTAGE DISTRIBUTION OF STAFF YEARS 1992-93

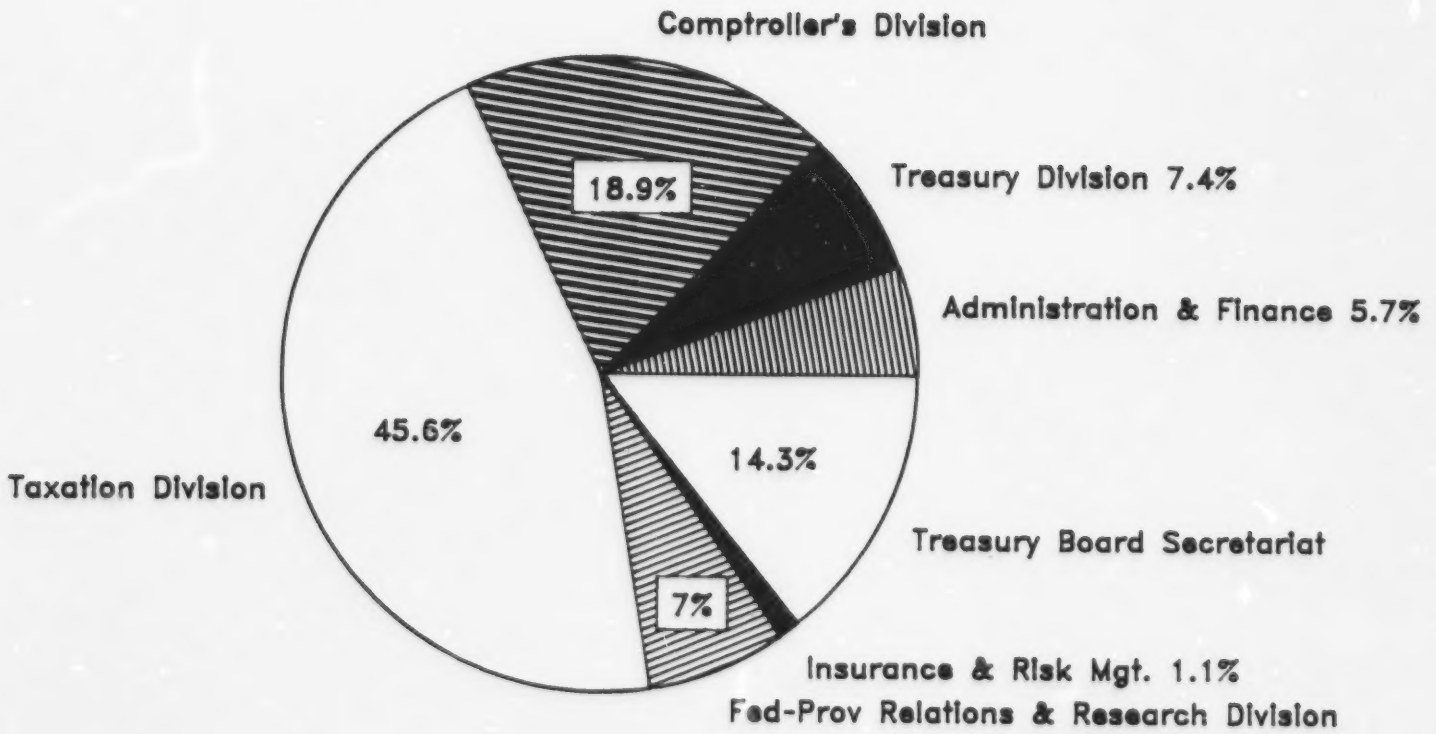



CHART 4

# PART 2

# PROGRAM AND FINANCIAL INFORMATION

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $ 991,700.... | 1. | ADMINISTRATION AND FINANCE..... | $1,081,800 | 48 |
| | | - Provides direction, coordination and control of Department programs and advises on Government fiscal policy. | | |
| | | - Provides financial and administrative support services to the Department. | | |
| | | - Provides managers and staff of the Department of Finance with Human Resource Management programs and services. | | |
| | | - Provides an Internal Audit function to assist Management of the Department. | | |
| | | - Coordinates development and maintenance services for all systems and data processing activities within the Department. | | |
| | | | | REFERENCE NO. |
| $ 20,600.... | (a) | Minister's Salary..... | $ 20,600 | 1 |
| 407,800.... | (b) | Executive Support..... | 424,200 | 2 |
| 359,300.... | (c) | Financial and Administrative Services..... | 420,700 | 3 |
| 201,000.... | (d) | Human Resource Management..... | 213,300 | 4 |
| 3,000.... | (e) | Soldiers' Taxation Relief..... | 3,000 | 5 |
| $ 991,700 | | | $1,081,800 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-1A**

**MINISTER'S SALARY**

OBJECTIVES:

To provide the Minister of Finance with the additional compensation to which an individual appointed to the Executive Council is entitled.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-1A**

**MINISTER'S SALARY**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Minister of Finance | 1.00 | 20,600 | 1.00 | 20,600 |

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-1B**

**EXECUTIVE SUPPORT**

OBJECTIVES:

To advise the Minister on all policy and program matters related to the Department.

To co-ordinate and administer the activities of the Department to meet Government policy objectives.

ACTIVITY IDENTIFICATION:

Co-ordinates the delivery of programs to the public to ensure uniform standards, adequate support and consistency in program delivery.

Provides program and financial support levels to attain Government policy objectives.

Ensures the financial activities of the Department are properly administered and funds accounted for in accordance with Government policies.

Provides administrative support for the Offices of the Minister and Deputy Minister.

EXPECTED RESULTS:

Provision of services to all divisions of the Department within the funds available.

Development of Departmental policy positions.

Management of Departmental activities and projects.

Delivery of effective administrative services to the Offices of the Minister and Deputy Minister.

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-1B**

**EXECUTIVE SUPPORT**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 102,700 | 1.00 | 110,400 |
| Professional/Technical | 2.00 | 92,800 | 2.00 | 96,200 |
| Administrative Support | 4.00 | 130,800 | 4.00 | 136,100 |
| Total Salaries | 7.00 | 326,300 | 7.00 | 342,700 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 22,500 | | 22,500 |
| Communications | | 26,300 | | 26,300 |
| Supplies & Services | | 18,000 | | 18,000 |
| Bank & Finance Charges | | 200 | | 200 |
| Capital | | 500 | | 500 |
| Other Operating | | 14,000 | | 14,000 |
| Total Other Expenditures | | 81,500 | | 81,500 |
| TOTAL NET EXPENDITURES | | 407,800 | | 424,200 |

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-1C**

**FINANCIAL AND ADMINISTRATIVE SERVICES**

OBJECTIVES:

To provide the Department of Finance and the Civil Service Commission with effective and efficient financial and administrative services as may be required to comply with government legislation, policies and procedures.

To provide a broad-based, independent, systematic review and appraisal of all Departmental operations for the purpose of advising Management on internal management processes, adherence to Legislative and administrative requirements and adequacy of financial reporting and controls.

To provide and maintain effective and economical information systems within the Department utilizing the latest developments in available systems and computer technology.

ACTIVITY IDENTIFICATION:

Ensuring that all relevant Government policies regarding administration and accounting are met.

Development of specific procedures to ensure compliance with all authorities, coordination of their implementation and the review and monitoring of results on an on-going basis.

Supervision of preparation of all vouchers to be processed through the central accounting system to ensure that all requirements and deadlines are met.

Development of effective systems for the preparation of the Estimates and coordination with all division and branch staff in compiling the necessary information.

Performs reviews and audits of departmental operations on a cyclical basis every five years.

Ensuring that data processing needs of the Department are being met in a rational manner and that the solutions being implemented are appropriate and represent cost effective utilization of resources.

EXPECTED RESULTS:

Efficient financial and management systems and procedures that effectively meet the needs of the Department, legislation and other authorities.

The payment and recording of all transactions for the Department on a current and timely basis.

Preparation and submission of estimates, quarterly forecasts of expenditures and other reports within the prescribed deadlines and specifications.

Reports to Management outlining Purpose of Audit, Scope of Review, Findings and Recommendations. Subsequent follow up to ensure action taken on recommendations.

Improvement of Management Practices resulting in greater efficiencies, effectiveness and economy.

Assistance to Provincial Auditor in his annual Departmental Review.

Coordination of administrative and policy making process within the Department, including Treasury Board Secretariat, related to all systems and data processing services.

Priorize and set directions for major systems projects in the Department and coordinate inter-divisional systems responsibilities.

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-1C**

**FINANCIAL AND ADMINISTRATIVE SERVICES**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 2.00 | 121,300 | 2.00 | 124,000 |
| Professional/Technical | 1.00 | 61,600 | 2.00 | 111,700 |
| Administrative Support | 5.00 | 142,200 | 5.00 | 151,100 |
| Total Salaries | 8.00 | 325,100 | 9.00(1) | 386,800 |
| OTHER EXPENDITURES | | | | |
| Communications | | 4,900 | | 4,900 |
| Supplies & Services | | 17,900 | | 17,600 |
| Capital | | 2,500 | | 2,500 |
| Other Operating | | 8,900 | | 8,900 |
| Total Other Expenditures | | 34,200 | | 33,900 |
| TOTAL NET EXPENDITURES | | 359,300 | | 420,700 |

(1) Addition of an EDP Systems Development Coordinator.

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-1D**

**HUMAN RESOURCE MANAGEMENT**

OBJECTIVES:

To provide the Department of Finance and Treasury Board Secretariat with effective and efficient human resource management programs and services as may be required to achieve their stated departmental goals and objectives.

To provide training services to departmental program managers who are responsible for the development, delivery, and monitoring of financial management systems for all government departments and agencies.

To provide a complete payroll service for all staff of the Department of Finance, Treasury Board Secretariat, the Civil Service Commission, and employees on the Workforce Adjustment Program in areas that include documentation, recordkeeping and employee orientation.

ACTIVITY IDENTIFICATION:

Development and implementation of sound human resource management policies, procedures and practices by interacting co-operatively with other central agencies, departmental management and staff, and other human resource management personnel.

Maintain the highest levels of service, competence and professional expertise in all aspects of human resource management by participating in professional development programs and activities sponsored by the Government, the professional community, and the private sector.

EXPECTED RESULTS:

Implementation of policies, practices and procedures relating to the recruitment and selection process.

Presentation of Recruitment and Selection Workshops for all supervisory and management staff of the Department.

Follow-up on the strategic plan for more effective staff development.

Completion and follow-up on the implementation of the Taxation Division's reorganization.

Enhanced payroll and recordkeeping through addition of computer facilities.

On-going counselling and career planning for employees wishing to make a career change.

Continued redeployment of staff through the Priority Staffing Programs.

Continued support of the Workplace, Safety and Health Program.

Continued support of the Affirmative Action Program in Government.

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-1D**

**HUMAN RESOURCE MANAGEMENT**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 52,500 | 1.00 | 54,200 |
| Professional/Technical | 1.00 | 34,300 | 1.00 | 40,200 |
| Administrative Support | 3.00 | 92,700 | 3.00 | 97,700 |
| Total Salaries | 5.00 | 179,500 | 5.00 | 192,100 |
| OTHER EXPENDITURES | | | | |
| Communications | | 5,200 | | 5,200 |
| Supplies & Services | | 5,700 | | 5,400 |
| Other Operating | | 10,600 | | 10,600 |
| Total Other Expenditures | | 21,500 | | 21,200 |
| TOTAL NET EXPENDITURES | | 201,000 | | 213,300 |

**REFERENCE NUMBER 5**

**SUB-APPROPRIATION 07-1E**

**SOLDIERS' TAXATION RELIEF**

OBJECTIVE:

To provide financial assistance to individuals who served in the allied forces during either of the two World Wars or the Korean War in respect to Municipal taxes.

**REFERENCE NUMBER 5**

**SUB-APPROPRIATION 07-1E**

**SOLDIERS' TAXATION RELIEF**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Soldiers' Taxation Relief | - | 3,000 | - | 3,000 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $1,622,300.... | 2. | TREASURY DIVISION..... | $1,690,900 | 49 |

- Manages the borrowing programs of the Government and its agencies.
- Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.
- Services the debt of the Government and investment activities of the Government and its agencies.

| | | REFERENCE NO. |
|---|---|---|
| $ 134,900.... | Treasury Administration..... | $ 143,200 | 1 |
| 291,800.... | Capital Finance..... | 296,700 | 2 |
| 763,800.... | Money Management and Banking | 784,600 | 3 |
| 431,800.... | Debt and Investment Services..... | 466,400 | 4 |
| $1,622,300 | | $1,690,900 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-2A**

**TREASURY DIVISION - ADMINISTRATION**

OBJECTIVES:

To advise the Minister and Deputy Minister on all policy and program matters related to world financial markets, the management, security and servicing of government sector money, debt and investments, and other issues related to the Treasury Division.

To co-ordinate and administer the activities of the Division so as to ensure that Government policy objectives are met.

ACTIVITY IDENTIFICATION:

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the Province, and provides advice to the Minister and Deputy Minister respecting such markets.

Provides management and financial advisory services to Government departments, agencies and investment funds.

Establishes interest rates for loans to Crown Corporations, Government Agencies, school boards, hospitals and municipalities.

Invests Sinking Funds and other long term investment accounts aggregating in excess of $3.0 Billion.

Reviews policies, legislation, regulations, etc. and recommends changes where necessary to achieve objectives.

Ensures the financial estimates of the Division are properly administered and safeguards are in place to protect the financial assets of the Province.

EXPECTED RESULTS:

Obtaining the best possible financial arrangements for the Province, Crown Corporations, Government Agencies, school boards, hospitals and municipalities in world financial markets.

Policies, legislation, regulations, etc. are sufficient for the needs of the Government.

Investment returns are the maximum possible, consistent with minimizing risk, and cash flow requirements.

The Treasury Division will be effectively and efficiently managed and operated, and the expected results of the Branches of the Treasury Division will be achieved.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-2A**

**TREASURY DIVISION - ADMINISTRATION**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1992 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 69,900 | 1.00 | 78,900 |
| Administrative Support | 1.00 | 29,000 | 1.00 | 29,700 |
| Total Salaries | 2.00 | 98,900 | 2.00 | 108,600 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 4,300 | | 4,300 |
| Communications | | 4,000 | | 2,600 |
| Supplies & Services | | 17,800 | | 17,800 |
| Capital | | 6,000 | | 6,000 |
| Other Operating | | 3,900 | | 3,900 |
| Total Other Expenditures | | 36,000 | | 34,600 |
| TOTAL NET EXPENDITURES | | 134,900 | | 143,200 |

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-2B**

**TREASURY DIVISION - CAPITAL FINANCE**

OBJECTIVES:

To provide effective management of the borrowing programs needed to finance the net cash requirements of the Government, Crown Corporations and Government Agencies.

To administer the Government's investments in, and advances made to, Crown Corporations, Government Agencies and Other Loan Programs.

ACTIVITY IDENTIFICATION:

The Capital Finance Branch monitors global capital markets and initiates the borrowing activities of the Government which has recently averaged over $2 Billion per annum. All documentation relating to the borrowing activities is prepared by the Branch.

The Branch manages the Government's currency and interest rate risk respecting its liabilities by monitoring swap markets, initiating and negotiating interest rate and currency swaps as well as being responsible for all the documentation related to these transactions.

The Branch is the principal liaison with the domestic and international rating agencies and coordinates all presentations made to such agencies.

All documentation required by the regulatory agencies in the various global markets to allow the Province to borrow in those markets is prepared or coordinated in the Branch. This includes prospectuses and associated documentation, legal opinions and other certificates.

The Branch maintains and administers all records relating to the direct and guaranteed debt of the Government, and prepares the related sections contained in Provincial publications such as Public Accounts, the Budget and Quarterly Financial Report.

The Branch controls the capital funding of all Crown Corporations and Loan Programs and maintains the records of such investments.

The Sinking Funds of the Province and its Agencies are administered by the Branch.

EXPECTED RESULTS:

During 1992-93, the Government is expected to borrow approximately $2 Billion. This program will probably require 5 - 8 issues of securities involving up to five international markets, in addition to the Canadian public market and the Canada Pension Plan Investment Fund. The Branch will continually monitor these markets to ensure that not only the most efficient market is used but that the timing of the issue is proper.

The Branch expects to continue to maintain the records with respect to investments in, or advances to, over 40 Programs, Crown Corporations and Government Agencies. The annual investment program is expected to approximate $1 Billion in 1992-93. The aggregate amount of investments outstanding at March 31, 1993 is expected to be approximately $5.5 Billion.

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-2B**

**TREASURY DIVISION - CAPITAL FINANCE**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 66,000 | 1.00 | 71,600 |
| Professional/Technical | 2.00 | 98,800 | 2.00 | 95,500 |
| Administrative Support | 3.13 | 110,500 | 3.13 | 114,300 |
| | 6.13 | 275,300 | 6.13 | 281,400 |
| Less: Allowance for Staff Turnover | | (4,000) | | (4,000) |
| Total Salaries | 6.13 | 271,300 | 6.13 | 277,400 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 2,700 | | 2,700 |
| Communications | | 7,300 | | 6,300 |
| Supplies & Services | | 5,400 | | 5,200 |
| Other Operating | | 5,100 | | 5,100 |
| Total Other Expenditures | | 20,500 | | 19,300 |
| TOTAL NET EXPENDITURES | | 291,800 | | 296,700 |

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-2C**

**TREASURY DIVISION - MONEY MANAGEMENT AND BANKING**

OBJECTIVES:

To effectively manage the short term borrowing and investing programs of the Government.

To effectively manage trust money deposited with the Minister of Finance by Crown Corporations, Agencies and departments.

To establish banking arrangements appropriate to the Government's needs.

ACTIVITY IDENTIFICATION:

The Money Management and Banking Branch prepares cash flow forecasts detailing the Government's anticipated daily receipts and expenditures, including its trust administration activities. Management of daily bank balances and timing of long term borrowing is determined as a result of these cash flow forecasts.

The Branch advises and establishes procedures regarding the use of banking services and depositing for other departments and some agencies, and evaluates requests for new bank accounts and changes to existing accounts.

The Branch maintains a central index of approximately 650 accounts representing all Province of Manitoba bank accounts in all financial institutions in the Province. These accounts include the Manitoba Public Insurance Corporation agents' accounts. Also, the Branch negotiates contracts for banking and armoured car services for the Province.

EXPECTED RESULTS:

During 1992-93, the Money Management program will involve managing the cash flow for over 1,900,000 cheques representing $11 Billion of transactions processed through the Government's disbursement system and over 900,000 cheques, money orders, drafts and other items representing approximately 24,000 bank deposits processed through the accounts of the Government.

Monitoring and management of the Government's cash flow during 1992-93 will result in the Branch arranging 1,500 short term investment transactions aggregating over $25 Billion of investment purchases and $2 Billion of investment sales. The Branch will also arrange for the issue of approximately $500 Million of Promissory Notes to finance temporary short-falls resulting from differences in the timing of Government payments and receipts. Interest earned on these short term investments is expected to amount to over $110 Million while interest paid on the Promissory Notes issued will be approximately $1 Million. The Branch monitors the credit status of approximately two dozen approved investments and maintains appropriate exposure limits for each, recommending changes where necessary to minimize risk.

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-2C**

**TREASURY DIVISION - MONEY MANAGEMENT AND BANKING** (CONTINUED)

EXPECTED RESULTS (continued):

Over 50 departments, Agencies and Crown Corporations are required to deposit surplus funds with the Minister of Finance in interest-bearing trust deposits. These trust funds are expected to average approximately $1.5 Billion in 1992-93. In excess of 3,000 trust deposit receipts will be issued in 1992-93 and 3,000 payment vouchers are expected to be processed by the Branch in respect to these deposits. Interest paid on these trust accounts in 1992-93 will be in excess of $90 Million.

The Branch expects to complete negotiations with two more of the principal bankers to the Government during the year, changing over to a fee based structure from a compensating balance arrangement. As the fees are generally less than interest gained on balance compensation, the small incremental cost increase in the appropriation, year over year, is more than offset by increases in interest revenue credited to the Public Debt appropriation related to the captured balances.

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-2C**

**TREASURY DIVISION - MONEY MANAGEMENT AND BANKING**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 69,600 | 1.00 | 69,100 |
| Professional/Technical | 4.00 | 165,400 | 4.00 | 178,400 |
| Administrative Support | 4.00 | 139,500 | 4.00 | 147,100 |
| Total Salaries | 9.00 | 374,500 | 9.00 | 394,600 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 4,800 | | 4,800 |
| Communications | | 10,100 | | 9,100 |
| Supplies & Services | | 11,200 | | 12,900 |
| Bank and Financial Charges | | 350,000 | | 350,000 |
| Capital | | 2,000 | | 2,000 |
| Other Operating | | 11,200 | | 11,200 |
| Total Other Expenditures | | 389,300 | | 390,000 |
| TOTAL NET EXPENDITURES | | 763,800 | | 784,600 |

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-2D**

**TREASURY DIVISION - DEBT AND INVESTMENT SERVICES**

OBJECTIVES:

To service and administer the Public Debt of the Province.

To service and safekeep the investments of the Province and certain Crown Corporations and Government Agencies.

To coordinate the preparation of Treasury Division and Public Debt estimates and analyses.

ACTIVITY IDENTIFICATION:

Servicing the debt of the Province by acting as registrar and paying agent on some issues of securities, monitoring the performance of corporate registrars and paying agents with respect to other issues of securities, and by issuing instructions and transferring funds to the Province's fiscal agents on other debenture, treasury bill and promissory note debt.

Monitoring foreign exchange markets and arranging for the purchase and sale of foreign currencies as required to service the debt, and to convert the proceeds of new issues.

Servicing the sinking fund investments of the Province of Manitoba, Manitoba Hydro, Manitoba Telephone System, Manitoba Housing and Renewal Corporation and the University of Manitoba, by providing safekeeping operations at a number of locations around the world, processing purchases for these funds and collecting and recording receipts on interest, sales and maturing principal.

Safekeeping and servicing the long term investments of major accounts such as the Civil Service Superannuation Fund, the Manitoba Public Insurance Corporation and the Workers' Compensation Board.

Servicing the short term investments of the Province by issuing instructions to our custodial agents, transferring funds as required and arranging for safekeeping at various locations.

Preparing Treasury Division and Public Debt estimates and analyses.

EXPECTED RESULTS:

In 1992-93 the direct debt serviced by the Branch is expected to approximate $12.0 Billion. This debt will be represented by debentures, treasury bills, promissory notes, C.P.P. debentures and loans from the Government of Canada under special agreements, all payable in Canadian Dollars, as well as 22 debenture issues payable in U.S. Dollars, 13 debenture issues payable

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-2D**

**TREASURY DIVISION - DEBT AND INVESTMENT SERVICES** (CONTINUED)

EXPECTED RESULTS (continued):

in Swiss Francs, 8 debenture issues payable in Japanese Yen and 4 debenture issues payable in German Deutsche Marks. In servicing these foreign issues, the Branch expects to administer 25 swap agreements whereby among other things all the Swiss Franc, Japanese Yen and German Deutsche Mark debt has been swapped into fixed or floating rate Canadian or U.S. Dollar liabilities.

For those debentures issues for which the Branch acts as the registrar and paying agent it is estimated that 1,200 debentures and savings certificates will be presented for transfer or exchange. These securities are expected to have a total value of $150 Million and will require that 600 new securities be issued.

Servicing the foreign debt obligations of the Province is expected to require the purchase of 600 Million U.S. Dollars. Minor amounts of Swiss Francs, Japanese Yen and German Deutsche Marks will be purchased to cover commission and other expenses on issues that have been swapped from these currencies to U.S. or Canadian Dollars. New borrowing is expected to require the sale of 800 million U.S. Dollars.

Servicing the long term investments of the Province and its Agencies is expected to require processing purchases of $600 Million, sales and maturities of $300 million, and earnings of $325 Million and will require administering 60 swap contracts by which U.S. Dollar investments have been swapped into Canadian Dollars.

Servicing the short term investments of the Province will require processing 3,000 safekeeping instruction documents respecting purchases, sales and maturities with a total value of $50.0 Billion.

The Branch's Treasury Cheque System is expected to produce 3,500 cheques with a total value of $50.0 Billion.

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-2D**

**TREASURY DIVISION - DEBT AND INVESTMENT SERVICES**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 66,000 | 1.00 | 69,100 |
| Professional/Technical | 3.00 | 131,600 | 3.00 | 139,800 |
| Administrative Support | 7.00 | 221,600 | 7.00 | 237,200 |
| | 11.00 | 419,200 | 11.00 | 446,100 |
| Less: Allowance for Staff Turnover | | (6,000) | | (6,000) |
| Provision for Retirement | | | | 8,300 |
| Total Salaries | 11.00 | 413,200 | 11.00 | 448,400 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 2,500 | | 2,500 |
| Communications | | 7,500 | | 7,500 |
| Supplies & Services | | 2,400 | | 1,800 |
| Capital | | 1,000 | | 1,000 |
| Other Operating | | 5,200 | | 5,200 |
| Total Other Expenditures | | 18,600 | | 18,000 |
| TOTAL NET EXPENDITURES | | 431,800 | | 466,400 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $4,187,800.... | 3. | COMPTROLLER'S DIVISION..... | $4,381,600 | 50 |

- Provides central accounting, payroll and financial reporting services for the Province, and central financial control of cost shared agreements.
- Develops Government-wide financial systems, policies and procedures.
- Provides policy advice to Treasury Board and Government departments concerning financial and management systems.
- Co-ordinates, develops and maintains central Government departmental data processing systems.
- Provides end user support for the integrated office system developed under the Wang/ Manitoba Strategic Investment agreement.

| | | | REFERENCE NO. |
|---|---|---|---|
| $ 99,400.... | (a) Comptroller's Office..... | $ 103,700 | 1 |
| 642,100.... | (b) Financial and Management Systems. | 746,500 | 2 |
| 2,448,800.... | (c) Disbursements and Accounting..... | 2,513,400 | 3 |
| 997,500.... | (d) Legislative Building Systems Support. | 1,018,000 | 4 |
| $4,187,800 | | $4,381,600 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-3A**

**COMPTROLLER'S OFFICE**

OBJECTIVES:

To develop and establish the required framework for the effective control and operation of the Government's financial management and information systems activities and to administer the operation of the Government's central payment and accounting systems in order to support the delivery of Government programs and accurately report the financial activities of the Consolidated Fund.

ACTIVITY IDENTIFICATION:

Plans, organizes and controls divisional activities in accordance with the role and mission of the Department of Finance and Government priorities and policies.

EXPECTED RESULTS:

Key results, as they relate to aspects of the Comptrollership function will be identified under the three Branches which make up the Comptroller's Division.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-3A**

**COMPTROLLER'S OFFICE**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 69,100 | 1.00 | 71,800 |
| Administrative Support | 1.00 | 26,800 | 1.00 | 28,400 |
| Total Salaries | 2.00 | 95,900 | 2.00 | 100,200 |
| OTHER EXPENDITURES | | | | |
| Communications | | 1,300 | | 1,300 |
| Supplies & Services | | 1,700 | | 1,700 |
| Other Operating | | 500 | | 500 |
| Total Other Expenditures | | 3,500 | | 3,500 |
| TOTAL NET EXPENDITURES | | 99,400 | | 103,700 |

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-3B**

**FINANCIAL AND MANAGEMENT SYSTEMS**

OBJECTIVES:

To develop and communicate Government-wide financial management policies, systems, processes and procedures so as to ensure that the financial and administrative infrastructure of the Government operates in an efficient, economical and effective manner, and to provide computer systems maintenance and development support to the Government-wide financial systems.

ACTIVITY IDENTIFICATION:

Develops and communicates Government-wide financial management policies and procedures.

In conjunction with other departments, coordinates efforts directed at introducing and adapting "quality oriented" management approaches to the Manitoba Government.

Develops, plans and coordinates the adoption and implementation of new or revised Government-wide financial systems.

Coordinates the development of a results based management accountability framework for the Manitoba Government.

Provides consulting services to departments in the areas of management and financial systems.

Coordinates the development and refinement of Government-wide public reporting documents including the Estimates Supplements, Public Accounts and Departmental Annual Reports.

Provides computer programming maintenance services for Government-wide financial systems.

Provides information technology consulting services within the Department of Finance.

EXPECTED RESULTS:

Completion of an assessment of available strategic options relative to the implementation of a new Government-wide financial information system.

The completion of a final report on the Government's internal audit function.

The provision of ongoing computer systems support to ensure that Government-wide financial systems continue to meet present and future requirements.

The provision of quarterly updates to the Financial Administration Manual including policy refinements.

Consultation with departments to resolve outstanding issues of concern identified by the Provincial Auditor and the coordination of action plans developed to resolve these concerns. The delivery of financial management training courses to the financial staff throughout Government.

Ongoing consultation with departments to resolve outstanding issues of concern identified by the Provincial Auditor.

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-3B**

**FINANCIAL AND MANAGEMENT SYSTEMS**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 61,900 | 1.00 | 68,300 |
| Professional/Technical | 10.00 | 458,600 | 10.00 | 502,700 |
| Administrative Support | 2.00 | 60,000 | 2.00 | 65,400 |
| | 13.00 | 580,500 | 13.00 | 636,400 |
| Less: Allowance for Staff Turnover | | (10,000) | | (10,000) |
| Total Salaries | 13.00 | 570,500 | 13.00 | 626,400 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 2,000 | | 2,000 |
| Communications | | 13,100 | | 13,100 |
| Supplies & Services | | 38,400 | | 86,900 |
| Capital | | 4,800 | | 4,800 |
| Other Operating | | 13,300 | | 13,300 |
| Total Other Expenditures | | 71,600 | | (1) 120,100 |
| TOTAL NET EXPENDITURES | | 642,100 | | 746,500 |

(1) Provision for review of Integrated Financial Information System (IFIS).

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-3C**

**DISBURSEMENTS AND ACCOUNTING**

OBJECTIVES:

To provide central processing, accounting and control for all receipts to and disbursements from the Consolidated Fund of the Province of Manitoba in accordance with governing legislation and established accounting policies and procedures. Further, to maintain the accounting records of the Government and to prepare financial statements and reports for presentation to the Legislature and the Public, as well as for central and departmental use.

ACTIVITY IDENTIFICATION:

Operates and maintains the central processing and accounting system, including the related procedures and controls, for all receipts and payment requests. Prepares and distributes regular reports to each Government department for all disbursements made on behalf of that department.

Operates and maintains the central payroll system including the related procedures and controls for payment of salaries and wages to Provincial employees.

Prepares statements and reports on the financial results of the Government's operations for distribution to the Legislature and the Public.

Maintains a central record of and accounting for Federal Provincial agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

EXPECTED RESULTS:

Annual preparation of approximately 500,000 paycheques and 500,000 supplier payments in accordance with legislation, policy and other governing authority on a timely basis within the prescribed deadlines.

Maintenance of accurate, complete and timely accounting records and preparation of monthly, quarterly and annual financial statements and reports for distribution on a timely basis.

Preparation of the Public Accounts for the Province in accordance with established accounting policy and within prescribed deadlines and distributed to the Legislature, the Public and other users as required.

Provision of functional direction and guidance for the receipt and disbursements of public funds resulting in appropriate financial processes within the Government of the Province of Manitoba.

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-3C**

**DISBURSEMENTS AND ACCOUNTING**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 4.00 | 232,900 | 4.00 | 241,500 |
| Professional/Technical | 11.00 | 390,500 | 11.00 | 421,500 |
| Administrative Support | 46.26 | 1,326,600 | 46.26 | 1,381,200 |
| | 61.26 | 1,950,000 | 61.26 | 2,044,200 |
| Add: Provision for Overtime | | 35,000 | | 35,000 |
| Provision for Retirement | | 7,400 | | 7,400 |
| Less: Allowance for Staff Turnover | | (30,800) | | (30,800) |
| Total Salaries | 61.26 | 1,961,600 | 61.26 | 2,055,800 |
| OTHER EXPENDITURES | | | | |
| Communications | | 281,200 | | 257,200 |
| Telephone | 22,700 | | 22,800 | |
| Postage | 258,000 | | 232,400 | |
| Other | 500 | | 2,000 | |
| Supplies & Services | | 236,000 | | 233,900 |
| Office Supplies | 175,800 | | 173,500 | |
| Other | 60,200 | | 60,400 | |
| Capital | | 10,000 | | 7,400 |
| Other Operating | | 486,600 | | 485,700 |
| Computer Related Costs | 481,500 | | 480,700 | |
| Other | 5,100 | | 5,000 | |
| Total Other Expenditures | | 1,013,800 | | 984,200 |
| RECOVERIES | | | | |
| Recoverable from Other Appropriations | | (526,600) | | (526,600) |
| Net Other Expenditures | | 487,200 | | 457,600 |
| TOTAL NET EXPENDITURES | | 2,448,800 | | 2,513,400 |

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-3D**

**LEGISLATIVE BUILDING SYSTEMS SUPPORT**

OBJECTIVES:

To provide an end-user support structure for the integrated office system developed under the Wang/Manitoba Strategic Investment Agreement.

ACTIVITY IDENTIFICATION:

Manages a fully integrated information system for all offices of the Legislative Building and provides direct support to nearly 300 users.

EXPECTED RESULTS:

A Disaster Recovery Plan for the Legislative Building Information System.

An application to facilitate the reporting of untendered contracts.

Enhancement of the Premier's Correspondence Tracking System.

Implementation of a Correspondence Tracking System for Ministers and Deputy Ministers.

The establishment of electronic communications between departments and the Legislative Building.

Resolution with Wang Canada of outstanding acceptance issues so that additional imaging applications may be developed.

**REFERENCE NUMBER 4**

**SUB-APPROPRIATION 07-3D**

**LEGISLATIVE BUILDING SYSTEMS SUPPORT**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 57,000 | 1.00 | 62,300 |
| Professional/Technical | 5.00 | 218,400 | 5.00 | 222,700 |
| Administrative Support | 2.00 | 58,900 | 2.00 | 69,800 |
| | 8.00 | 334,300 | 8.00 | 354,800 |
| Add: Provision for Overtime | | 10,000 | | 10,000 |
| Total Salaries | 8.00 | 344,300 | 8.00 | 364,800 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 3,300 | | 3,300 |
| Communications | | 10,400 | | 10,400 |
| Supplies & Services | | 283,500 | | 283,500 |
| Repair and Maintenance | 275,000 | | 275,000 | |
| Other | 8,500 | | 8,500 | |
| Bank & Finance Charges | | 100 | | 100 |
| Capital | | 17,000 | | 17,000 |
| Other Operating | | 338,900 | | 338,900 |
| Computer Related Costs | 331,400 | | 331,400 | |
| Other | 7,500 | | 7,500 | |
| Total Other Expenditures | | 653,200 | | 653,200 |
| TOTAL NET EXPENDITURES | | 997,500 | | 1,018,000 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $8,879,200.... | 4. | TAXATION DIVISION..... | $9,311,900 | 51 |

Advises on certain taxation policy matters and administers the following Acts:

- The Corporation Capital Tax Act
- The Gasoline Tax Act
- The Health & Post Secondary Education Tax Levy Act
- The Mining Tax Act
- The Motive Fuel Tax Act
- The Pari-Mutuel Tax Act
- The Retail Sales Tax Act
- The Revenue Act, Part 1
- The Tobacco Tax Act
- The continuing phase out of the Manitoba Succession Duties & Gift Tax Acts

| | | | REFERENCE NO. |
|---|---|---|---|
| $ 614,200.... | (a) Management and Research..... | $ 700,100 | 1 |
| 3,760,200.... | (b) Taxation Administration..... | 3,903,500 | 2 |
| 4,504,800.... | (c) Audit..... | 4,708,300 | 3 |
| $8,879,200 | | $9,311,900 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-4A**

**MANAGEMENT AND RESEARCH**

OBJECTIVES:

To maximize revenues properly due to the Government under The Retail Sales Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, The Mining Tax Act, The Tobacco Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act, Part 1 of The Revenue Act, and The Pari-Mutuel Tax Act and implement the policies of the Government in an efficient and effective manner while maintaining taxpayer's confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently and to obtain such results at an appropriate cost.

ACTIVITY IDENTIFICATION:

Provides for the Taxation Division's overall policy and management direction, pre-audit verification of refunds, quality, budgetary and internal control.

Provides the Minister of Finance and the Deputy Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the Government and implements the changes as directed.

Preparation of official communications, including ministerial responses regarding related taxation matters.

Relates with taxpayers and associations re taxation matters.

Relates with other jurisdiction on taxation matters.

Prepares financial forecasts in order to assist in strategic taxation planning.

EXPECTED RESULTS:

Collection of the revenues imposed by the Acts.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax avoidance or evasion.

Timely development of evaluations of the implications of the administrative and revenue options being considered by the Government.

Implementation of any new legislation on time and in an efficient and effective manner.

Timely preparation of official communications, including development and updating of tax information circulars provided to businesses.

Timely preparation of financial forecasts.

An acceptable report from the Provincial Auditor relative to the operation of the Taxation Division.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-4A**

**MANAGEMENT AND RESEARCH**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 3.00 | 205,400 | 3.00 | 215,100 |
| Professional/Technical | 3.00 | 152,900 | 3.00 | 157,700 |
| Administrative Support | 7.00 | 206,100 | 7.00 | 234,500 |
| | 13.00 | 564,400 | 13.00 | 607,300 |
| Add: Provision for Overtime | | | | 9,000 |
| Provision for Retirement | | | | 35,700 |
| Less: Allowance for Staff Turnover | | (5,600) | | (9,000) |
| Total Salaries | 13.00 | 558,800 | 13.00 | 643,000 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 8,600 | | 9,000 |
| Communications | | 6,400 | | 7,600 |
| Supplies & Services | | 22,000 | | 22,000 |
| Capital | | 5,000 | | - |
| Other Operating | | 13,400 | | 18,500 |
| Total Other Expenditures | | 55,400 | | 57,100 |
| TOTAL NET EXPENDITURES | | 614,200 | | 700,100 |

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-4B**

**TAXATION ADMINISTRATION**

OBJECTIVES:

To efficiently and effectively administer and collect taxes due to the Government under The Retail Sales Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, The Mining Tax Act, The Tobacco Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act, Part 1 of The Revenue Act, and The Pari-Mutuel Tax Act.

ACTIVITY IDENTIFICATION:

Maintains an updated taxroll, develops and operates effective systems to record and control tax remittances and process refunds.

Provides an information service to taxpayers and the general public on tax interpretations, remittance procedures, licensing, and other requirements of the Acts and Regulations, and sampling vehicles for colored tax exempt fuels.

Collection and follow-up of outstanding tax arrears and delinquent tax returns.

Recommends related policy change options and possible amendments to the Acts.

Develops and maintains EDP systems for the Taxation Division.

EXPECTED RESULTS:

Collection of tax imposed by the Acts.

Maintenance of an effective and efficient tax-gathering system.

Availability of an updated roll of tax collectors at all times.

Timely processing of refund claims from taxpayers.

Development of any EDP system required for any tax changes and maintenance of EDP Systems.

Taxpayers and the general public provided with information necessary to comply with the statutes.

A Provincial Auditor's report indicating proper recording and collection of taxes and lack of taxpayer complaints.

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-4B**

**TAXATION ADMINISTRATION**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 3.00 | 147,500 | 3.00 | 161,800 |
| Professional/Technical | 20.00 | 731,900 | 20.00 | 753,500 |
| Administrative Support | 53.48 | 1,640,600 | 55.48 | 1,798,000 |
| | 76.48 | 2,520,000 | (1) 78.48 | 2,713,300 |
| Add: Provision for Overtime | | | | 30,000 |
| Provision for Retirement | | | | 2,700 |
| Less: Allowance for Staff Turnover | | (55,800) | | (62,100) |
| Total Salaries | 76.48 | 2,464,200 | 78.48 | 2,683,900 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 54,000 | | 54,000 |
| Communications | | 335,000 | | 308,900 |
| Telephone | 85,000 | | 83,800 | |
| Postage | 250,000 | | 225,100 | |
| Supplies & Services | | 390,200 | | 384,800 |
| Office Supplies/Printing | 297,700 | | 297,700 | |
| Repairs & Maintenance | 40,500 | | 35,100 | |
| Rentals | 50,000 | | 50,000 | |
| Other | 2,000 | | 2,000 | |
| Bank & Finance Charges | | 2,000 | | 2,000 |
| Capital | | 89,000 | | 53,500 |
| Other Operating | | 425,800 | | 416,400 |
| Computer Related Costs | 384,300 | | 384,300 | |
| Other | 41,500 | | 32,100 | |
| Total Other Expenditures | | 1,296,000 | | 1,219,600 |
| TOTAL NET EXPENDITURES | | 3,760,200 | | 3,903,500 |

(1) Addition of two term staff positions

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-4C**

**AUDIT**

OBJECTIVES:

To protect the revenues of the Government under The Retail Sales Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, the Mining Tax Act, The Tobacco Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act, Part 1 of The Revenue Act, and The Pari-Mutuel Tax Act through the promotion of voluntary compliance by taxpayers and tax collectors, utilizing effective and efficient audit and investigation programs and procedures and informing taxpayers of the requirements of the various Statutes and administer the continuing phase out of the Manitoba Succession Duties & Gift Tax Acts.

ACTIVITY IDENTIFICATION:

Develops policies, programs and procedures which result in the most efficient and effective utilization of resources to achieve compliance.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and fuels and other violations of the Acts and prosecutes for offences under the Acts.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the Government and implements the changes as directed.

Provides an information service to taxpayers and the general public on tax interpretations in Western Manitoba.

EXPECTED RESULTS:

Recovery of unpaid tax revenues and increased compliance with a sufficient deterrent to tax avoidance/evasion under all Acts indicating satisfactory audit programs.

Detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries indicating satisfactory investigation programs.

Timely submission of related policy change options, possible amendments to the Acts and evaluation of the implications to such changes.

An acceptable report relative to the operation of the Branch from the Provincial Auditor.

Taxpayers and the general public in Western Manitoba are provided with information necessary to comply with the Statutes.

**REFERENCE NUMBER 3**

**SUB-APPROPRIATION 07-4C**

**AUDIT**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 5.00 | 317,600 | 5.00 | 326,300 |
| Professional/Technical | 77.00 | 3,338,700 | 77.00 | 3,529,900 |
| Administrative Support | 10.00 | 279,100 | 12.00 | 348,500 |
| | 92.00 | 3,935,400 | 94.00 | 4,204,700 |
| Add: Provision for Overtime | | | | 36,800 |
| Provision for Retirement | | 124,500 | | 49,700 |
| Less: Allowance for Staff Turnover | | (11,700) | | (35,900) |
| Total Salaries | 92.00 | 4,048,200 | (1) 94.00 | 4,255,300 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 159,100 | | 159,100 |
| Communications | | 62,000 | | 61,600 |
| Supplies & Services | | 57,900 | | 57,900 |
| Capital | | 72,000 | | 68,800 |
| Other Operating | | 105,600 | | 105,600 |
| Total Other Expenditures | | 456,600 | | 453,000 |
| TOTAL NET EXPENDITURES | | 4,504,800 | | 4,708,300 |

(1) Addition of two term staff positions.

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $1,436,100.... | 5. | FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION..... | $1,489,000 | 52 |
| | | - Provides research support in respect of national and Provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs. | | |
| | | - Administers fiscal arrangements and tax collection agreements with the Federal Government. | | |
| | | - Administers Tax Credit programs with the Federal Government and municipalities. | | |
| | | | | REFERENCE NO. |
| $1,148,600.... | | (a) Economic and Federal-Provincial Research Branch..... | $1,192,800 | 1 |
| 287,500.... | | (b) Manitoba Tax Assistance Office..... | 296,200 | 2 |
| $1,436,100 | | | $1,489,000 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-5A**

**ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH**

OBJECTIVES:

To provide the Government with research support with respect to national and Provincial fiscal and economic matters and intergovernmental financial relations, and to fulfil the Department's specific economic and fiscal information requirements.

To administer Federal-Provincial and Provincial-local agreements and Provincial Tax Credit programs.

ACTIVITY IDENTIFICATION:

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue and expenditures policies.

Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba), the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act and the Tax Collection Agreement with the Federal Government and advises on policies relating to Federal-Provincial fiscal and economic relations.

Administers Tax Credit programs with the Federal Government and municipalities.

EXPECTED RESULTS:

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including intergovernmental implications.

Preparation and delivery of necessary reports and presentations to facilitate the conduct of the Province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from fiscal arrangements are maximized.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-5A**

**ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 4.00 | 266,800 | 4.00 | 280,400 |
| Professional/Technical | 11.13 | 512,700 | 11.13 | 544,100 |
| Administrative Support | 3.00 | 98,000 | 3.00 | 101,500 |
| | 18.13 | 877,500 | 18.13 | 926,000 |
| Less: Allowance for Staff Turnover | | (8,100) | | (8,100) |
| Total Salaries | 18.13 | 869,400 | 18.13 | 917,900 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 40,000 | | 40,000 |
| Communications | | 78,000 | | 77,900 |
| Supplies & Services | | 44,200 | | 40,000 |
| Bank & Finance Charges | | 100 | | 100 |
| Capital | | 19,400 | | 19,400 |
| Other Operating | | 97,500 | | 97,500 |
| Total Other Expenditures | | 279,200 | | 274,900 |
| TOTAL NET EXPENDITURES | | 1,148,600 | | 1,192,800 |

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-5B**

**MANITOBA TAX ASSISTANCE OFFICE**

OBJECTIVES:

To inform and assist taxpayers on the proper application of Tax Credit programs for residents of Manitoba. To administer elements of the Pensioners' School Tax Assistance and Resident Homeowners' Tax Assistance programs. To enforce the provisions of the legislation governing Income Tax Refund Discounting, New Small Business, Vow of Perpetual Poverty, Net Medical Expenses, Capital Gains refunds and Farm Income Tax refund programs. To recover Resident Homeowner Tax Assistance and Pensioners' School Tax Assistance granted to individuals who are ineligible.

ACTIVITY IDENTIFICATION:

Provides information to taxpayers claiming Property Tax Assistance and Cost of Living Credits and administers these programs with Revenue Canada.

Responds to enquiries and processes benefit applications.

To contact individuals by correspondence and telephone to recover current and prior year ineligible amounts of Resident Homeowner Tax Assistance and Pensioners' School Tax Assistance.

EXPECTED RESULTS:

Taxpayers to receive benefits to which they are entitled under the legislation.

**REFERENCE NUMBER 2**

**SUB-APPROPRIATION 07-5B**

**MANITOBA TAX ASSISTANCE OFFICE**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 34,900 | 1.00 | 36,100 |
| Professional/Technical | 6.00 | 183,800 | 6.00 | 192,000 |
| Administrative Support | 1.00 | 25,000 | 1.00 | 25,200 |
| Total Salaries | 8.00 | 243,700 | 8.00 | 253,300 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 1,400 | | 1,400 |
| Communications | | 27,200 | | 26,300 |
| Supplies & Services | | 12,900 | | 12,900 |
| Bank & Finance Charges | | 100 | | 100 |
| Capital | | 100 | | 100 |
| Other Operating | | 2,100 | | 2,100 |
| Total Other Expenditures | | 43,800 | | 42,900 |
| TOTAL NET EXPENDITURES | | 287,500 | | 296,200 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $ 604,400.... | 6. | INSURANCE & RISK MANAGEMENT BRANCH..... | $ 363,900 | 53 |
| | | - Provides insurance and risk management services to all Government departments, agencies and certain Crown Corporations. | | |
| | | | | REFERENCE NO. |
| $ 172,200.... | | (a) Salaries..... | $ 180,000 | 1 |
| 14,200.... | | (b) Other Expenditures..... | 13,900 | 1 |
| 1,871,000.... | | (c) Insurance Premiums..... | 1,870,000 | 1 |
| $2,057,400 | | | $2,063,900 | |
| 1,453,000.... | | (d) Less: Recoverable from Other Appropriations..... | 1,700,000 | 1 |
| $ 604,400 | | | $ 363,900 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-6**

**INSURANCE AND RISK MANAGEMENT BRANCH**

OBJECTIVES:

To anticipate the changing risks and chances for accidental loss facing the operations and facilities of the Government of Manitoba and to design and help implement appropriate programs for the reduction of these risks.

To plan Government policy on Insurance and Risk Management, and to apply the principles of risk identification and assessment, risk transfer, risk control and risk financing, to protect the assets and operations of the Province.

ACTIVITY IDENTIFICATION:

Examines ongoing and planned Government activities in order to recommend and help implement appropriate Risk Management Programs and reduce costs due to accidental losses.

Places appropriate insurance for the Government by preparing underwriting information, selecting quotations and administering premium payments.

Examines the feasibility of alternate risk financing methods and makes recommendations regarding implementation of suitable alternatives.

Administers insurance-related claims for the Government including claims against the Province or its employees.

EXPECTED RESULTS:

Reduction in the costs faced by Government for insurance and accidental losses.

Reduction in incidents and accidental losses involving Government facilities and operations.

Increased level of confidence in Government programs and facilities due to a decrease in disruptive incidents.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-6**

**INSURANCE AND RISK MANAGEMENT BRANCH**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 1.00 | 60,900 | 1.00 | 64,200 |
| Professional/Technical | 2.00 | 82,700 | 2.00 | 86,100 |
| Administrative Support | 1.00 | 28,600 | 1.00 | 29,700 |
| Total Salaries | 4.00 | 172,200 | 4.00 | 180,000 |
| OTHER EXPENDITURES | | | | |
| Transportation | | 1,000 | | 1,000 |
| Communications | | 3,900 | | 3,900 |
| Supplies & Services | | 5,400 | | 5,100 |
| Insurance Premiums | | 1,871,000 | | 1,870,000 |
| Other Operating | | 3,900 | | 3,900 |
| Total Other Expenditures | | 1,885,200 | | 1,883,900 |
| RECOVERIES | | | | |
| Recoveries from Other Appropriations | | (1,453,000) | | (1,700,000) |
| Net Other Expenditures | | 432,200 | | 183,900 |
| TOTAL NET EXPENDITURES | | 604,400 | | 363,900 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $2,545,500.... | 7. | TREASURY BOARD SECRETARIAT..... | $2,656,000 | 54 |

- Provides analytical support to the Minister of Finance and Treasury Board in fulfilling experditure management responsibilities.
- Monitors and analyzes the financial position of the Province.
- Plans and coordinates the review and preparation of annual estimates.
- Provides program review to support longer term fiscal management objectives.
- Develops and communicates policies, procedures and guidelines on administrative matters, and maintains the General Manual of Administration.
- Provides information technology support and direction in the development of information technology policy for government.

| | | | REFERENCE NO. |
|---|---|---|---|
| $2,257,600.... | (a) Salaries..... | $2,369,000 | 1 |
| 287,900.... | (b) Other Expenditures..... | 287,000 | 1 |
| $2,545,500 | | $2,656,000 | |

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-7**

**TREASURY BOARD SECRETARIAT**

OBJECTIVES

To develop and implement the annual fiscal plan and related strategy for the Government of Manitoba.

To advise the Chairman of Treasury Board on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To provide information and advice related to the fiscal position of the Manitoba Government as well as overall financial and management issues.

To monitor and analyze the financial position of the Province.

To develop, communicate, interpret, monitor and evaluate Government administrative policies.

To provide a program review function as the interface between the short-term need to provide human and material services (programs), and the long-term need to prudently manage the Province's fiscal resources (fiscal strategy).

To foster, protect and manage the effective use of information technology in the Manitoba Government.

ACTIVITY IDENTIFICATION:

Compile, develop and implement the annual fiscal plan and strategy for the Government of Manitoba.

Develop, implement and coordinate the budgetary process, and finalize the estimates of expenditures and revenues and related appropriation acts for tabling in the Legislature.

Monitor the current and projected fiscal position of the Government of Manitoba on a regular basis.

Provide advice and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through analysis and recommendations on submissions to Treasury Board and Cabinet.

Review and manage the central administrative policy function, primarily through the General Manual of Administration.

Review major program delivery areas in the context of their immediate and long-term impact.

Set information technology direction by developing and administering government information technology policies, managing the annual information technology process, developing and recommending strategic information technology direction.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-7**

**TREASURY BOARD SECRETARIAT** (CONTINUED)

ACTIVITY IDENTIFICATION (continued)

Provide security and disaster/recovery management for the Government.

Ensure the integrity of the Government's information assets.

Provide secure communication networks for data transfer within the Government.

Control the acquisition of information technology within the Government to ensure it is consistent with the Government's overall strategic direction.

Protect the Government's information technology interests through the ongoing administration of strategic economic development agreements.

EXPECTED RESULTS:

Provision of effective financial and policy advice and services to the Chairman of Treasury Board.

Timely analysis of information for Treasury Board on a weekly basis.

Creation and maintenance of the annual fiscal plan for the Government of Manitoba.

Finalization and distribution of Revenue and Expenditure Estimates and Supply Bills for tabling in the Legislature.

Timely provision of Quarterly Financial Reports.

Processes which will improve the effectiveness and efficiency of the expenditure management function of the Government.

A program and resource base of Government that increases efficiency and effectiveness.

Technology security program that ensures the confidentiality and integrity of the Government's information assets through appropriate disaster recovery planning and practices to minimize information disruption in the event of a major disaster.

Public sector information strategies, complementary policies and standards which ensure the Government's effective and economic use of information technology.

Government's interests and obligations are met in all technology related economic and strategic agreements.

**REFERENCE NUMBER 1**

**SUB-APPROPRIATION 07-7A**

**TREASURY BOARD SECRETARIAT**

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| SALARIES | SY | $ | SY | $ |
| Managerial | 4.00 | 237,500 | 4.00 | 262,400 |
| Professional/Technical | 31.00 | 1,621,500 | 31.00 | 1,690,000 |
| Administrative Support | 12.00 | 424,100 | 12.00 | 427,600 |
| | 47.00 | 2,283,100 | 47.00 | 2,380,000 |
| Add: Provision for overtime | | 25,000 | | 24,500 |
| Less: Allowance for Staff Turnover | | (50,500) | | (35,500) |
| Total Salaries | 47.00 | 2,257,600 | 47.00 | 2,369,000 |
| OTHER EXPENDITURES | | | | |
| Personnel Services | | 9,000 | | 9,000 |
| Transportation | | 8,100 | | 8,100 |
| Communications | | 37,300 | | 37,200 |
| Supplies & Services | | 163,200 | | 162,400 |
| Office Supplies/Printing | 69,000 | | 69,000 | |
| Repairs & Maintenance | 42,500 | | 41,700 | |
| Other | 51,700 | | 51,700 | |
| Bank & Finance Charges | | 100 | | 100 |
| Capital | | 35,000 | | 35,000 |
| Other Operating | | 35,200 | | 35,200 |
| Total Other Expenditures | | 287,900 | | 287,000 |
| TOTAL NET EXPENDITURES | | 2,545,500 | | 2,656,000 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $236,900,000.... | 8. | TAX CREDIT PAYMENTS..... | $241,000,000 | 55 |

- Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

| | ADJUSTED VOTE 1991/92 | YEAR ENDING MARCH 31, 1993 |
|---|---|---|
| - Property Tax Assistance (Includes Pensioners' School Tax Assistance) | $160,900,000 | $172,800,000 |
| - Cost of Living Tax Credit | 74,100,000 | 66,400,000 |
| - Political Contributions Tax Credit | 1,100,000 | 1,000,000 |
| - Administration Fee | 800,000 | 800,000 |
| TOTAL | $236,900,000 | $241,000,000 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $493,000,000.... | 9. | PUBLIC DEBT (STATUTORY)..... | $455,200,000 | |

- Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province.

| | ADJUSTED VOTE 1991/92 | | YEAR ENDING MARCH 31, 1993 | |
|---|---|---|---|---|
| Interest on the Public Debt of the Province and expenses incidental thereto..... | $1,191,200,000 | | $1,237,400,000 | |
| Interest on Trust and Special Funds..... | 121,900,000 | | 89,600,000 | |
| | | $1,313,100,000 | | $1,327,000,000 |
| Less: Amounts of Interest and Other Charges to be received from: | | | | |
| (1) Manitoba Telephone System..... | $ 61,100,000 | | $ 70,800,000 | |
| (2) Manitoba Hydro..... | 297,500,000 | | 325,000,000 | |
| (3) Manitoba Housing and Renewal Corporation..... | 48,500,000 | | 50,100,000 | |
| (4) Manitoba Agricultural Credit Corporation..... | 28,400,000 | | 23,400,000 | |
| (5) Other Government Agencies..... | 7,300,000 | | 7,200,000 | |
| (6) Other Loans and Investments.... | 152,300,000 | | 165,300,000 | |
| (7) Sinking Fund Investments..... | 225,000,000 | 820,100,000 | 230,000,000 | 871,800,000 |
| TOTAL | | $ 493,000,000 | | $ 455,200,000 |

| ADJUSTED VOTE 1991/92 | APPRO. NO. | FINANCE (VII) DETAILS OF APPROPRIATION | YEAR ENDING MARCH 31, 1993 | RESOLUTION NO. |
|---|---|---|---|---|
| $1,300,000.... | 10. | EXPENDITURES RELATED TO CAPITAL..... | $1,300,000 | 56 |
| | | - Acquisition of Physical Assets required for the implementation of the Legislative Building Integrated Office System Component of the Wang/Manitoba Strategic Agreement. | | |

# PART 3

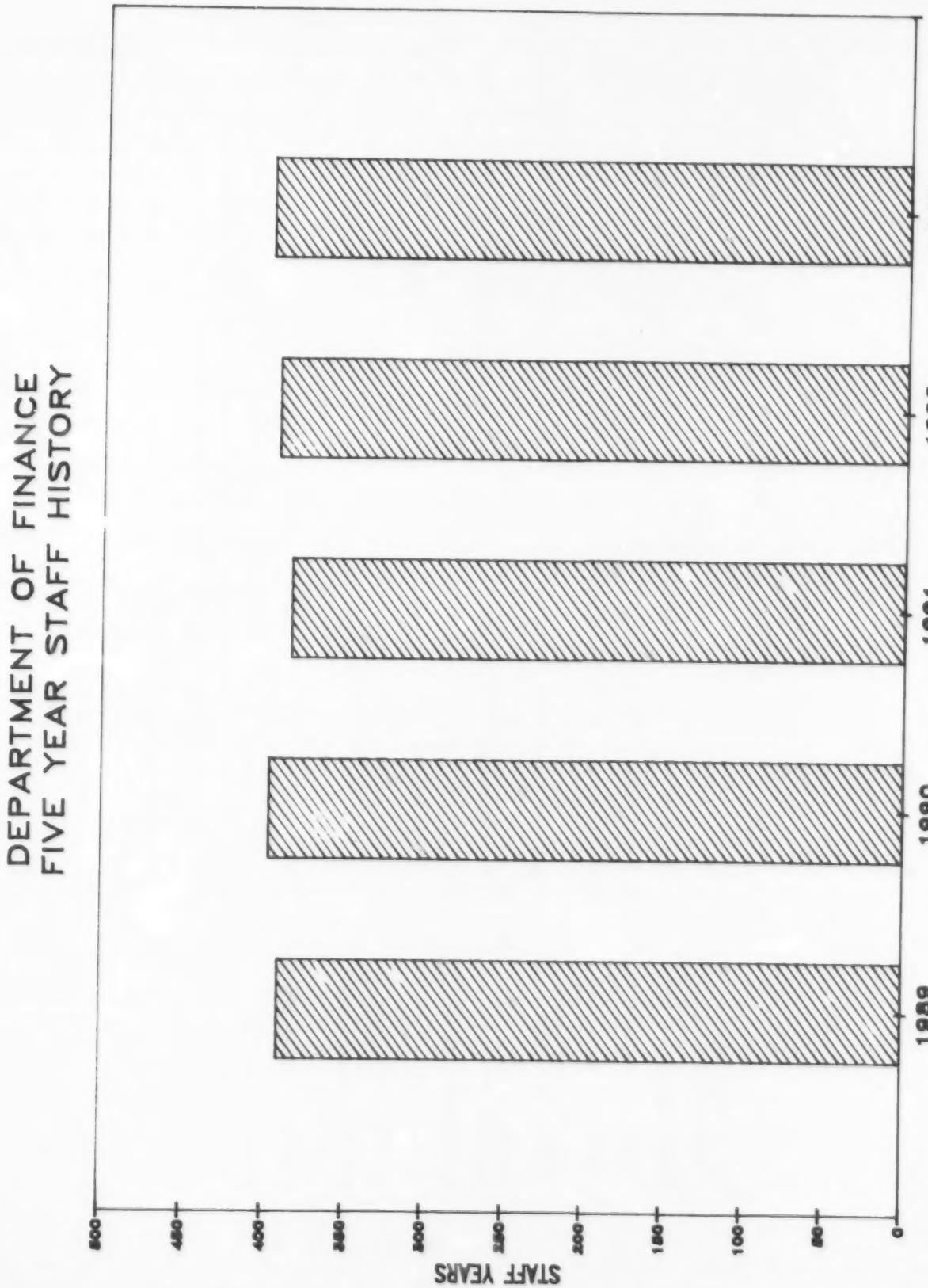
# HISTORICAL INFORMATION

DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)
FOR YEARS ENDING MARCH 31, 1989 - MARCH 31, 1993

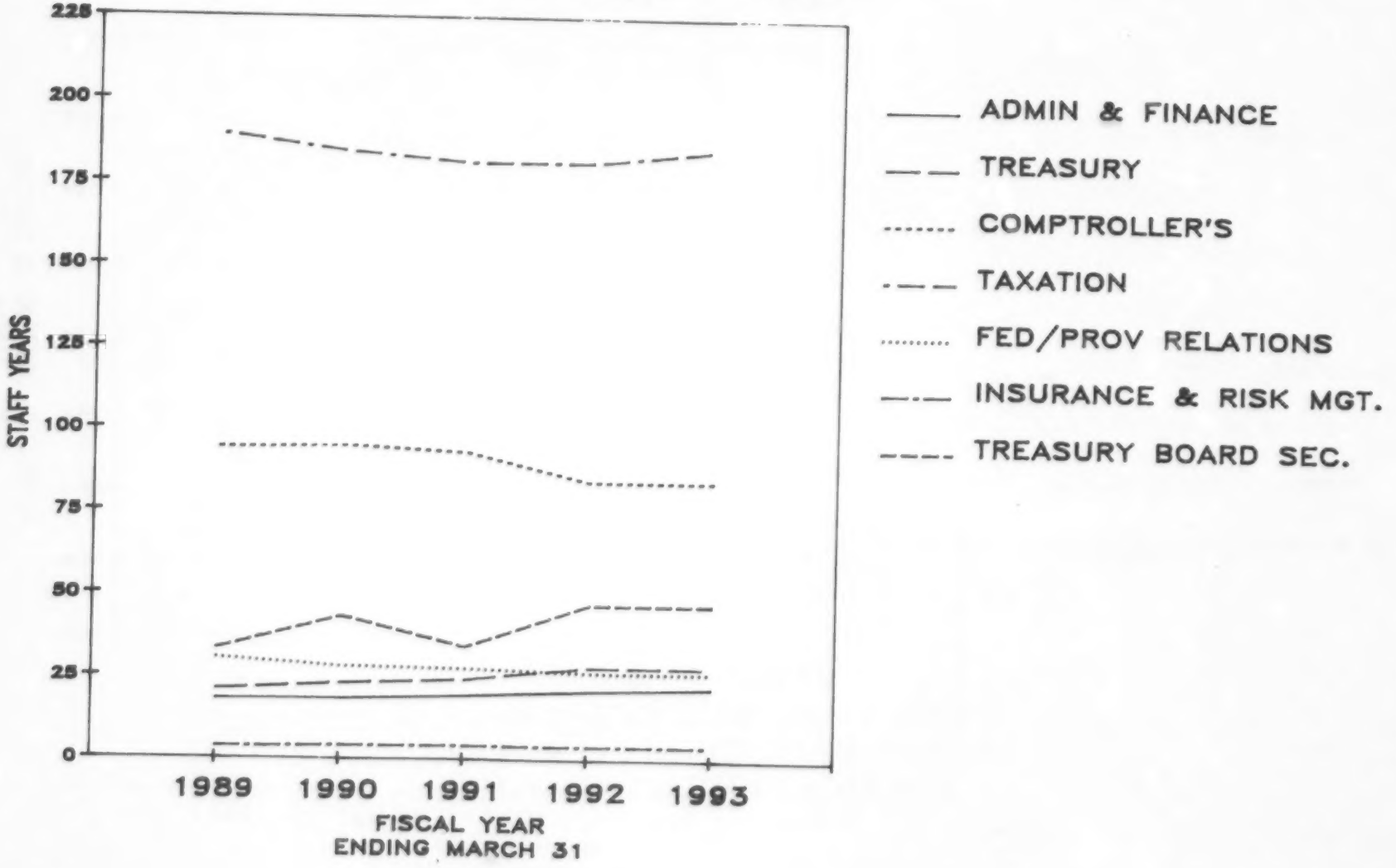
| | ACTUAL EXPENDITURES | | | | | | ADJUSTED VOTE | | MAIN ESTIMATES | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1988/89 | | 1989/90 | | 1990/91 | | 1991/92 | | 1992/93 | |
| | SY | $ | SY | $ | SY | $ | SY | $ | SY | $ |
| ADMINISTRATION AND FINANCE DIVISION | 18.17 | 793.3 | 18.38 | 860.0 | 19.38 | 995.6 | 21.00 | 991.7 | 22.00 | 1,081.8 |
| TREASURY DIVISION | 21.01 | 1,203.0 | 23.12 | 1,346.6 | 24.32 | 1,456.5 | 28.13 | 1,622.3 | 28.13 | 1,690.9 |
| COMPTROLLER'S DIVISION | 94.18 | 4,391.6 | 95.02 | 4,298.8 | 93.10 | 4,456.3 | 84.26 | 4,187.8 | 84.26 | 4,381.6 |
| TAXATION DIVISION | 189.36 | 8,326.0 | 184.25 | 8,672.4 | 181.10 | 8,882.7 | 181.48 | 8,879.2 | 185.48 | 9,311.9 |
| FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION | 30.37 | 1,476.2 | 28.04 | 1,395.4 | 27.18 | 1,331.7 | 26.13 | 1,436.1 | 26.13 | 1,489.0 |
| INSURANCE AND RISK MANAGEMENT BRANCH | 3.45 | 932.0 | 4.20 | 997.5 | 4.01 | 941.8 | 4.00 | 604.4 | 4.00 | 363.9 |
| TREASURY BOARD SECRETARIAT | 33.28 | 2,013.1 | 43.21 | 2,012.2 | 34.05 | 2,513.9 | 47.00 | 2,545.5 | 47.00 | 2,656.0 |
| TAX CREDIT PAYMENTS | - | 236,082.4 | - | 248,330.4 | - | 247,112.2 | - | 236,900.0 | - | 241,000.0 |
| PUBLIC DEBT (STATUTORY) | - | 375,194.6 | - | 424,421.5 | - | 437,047.1 | - | 493,000.0 | - | 455,200.0 |
| HYDRO RATES STABILIZATION (STATUTORY) | - | 44,065.9 | - | - | - | - | - | - | - | - |
| EXPENDITURES RELATED TO CAPITAL | - | - | - | 363.3 | - | 1,300.0 | - | 1,300.0 | - | 1,300.0 |
| JUDGMENTS (STATUTORY) | - | 49.4 | - | 1,879.9 | - | 1.6 | - | - | - | - |
| | 391.26 | 674,527.5 | 397.18 | 694,578.0 | 384.10 | 706,039.4 | 392.48 | 751,467.0 | 397.48 | 718,475.1 |



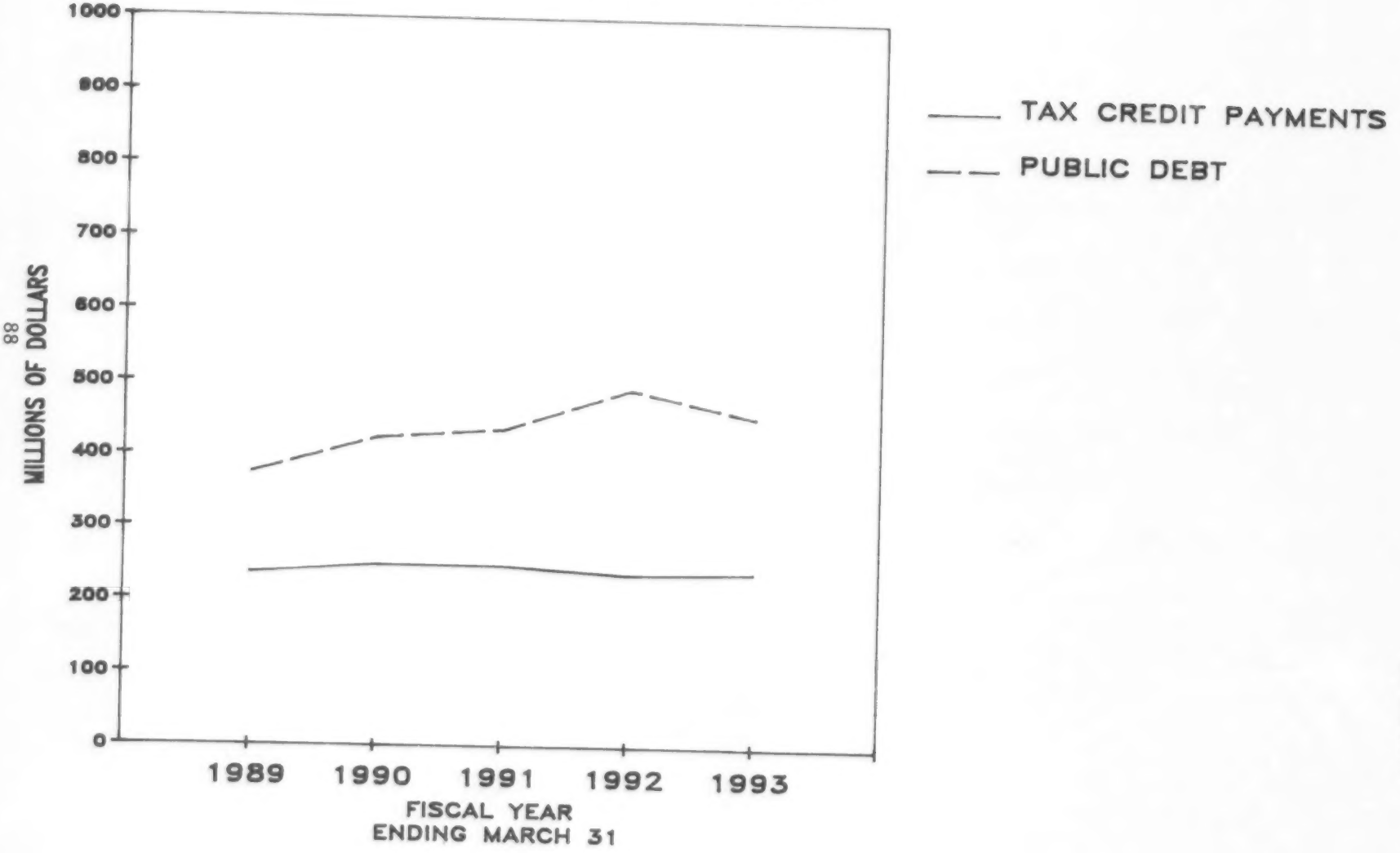
APPENDIX 1


DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
STAFF YEARS
500
450
400
350
300
250
200
150
100
50
0
1989
1990
1991
1992
1993
FISCAL YEAR ENDING MARCH 31

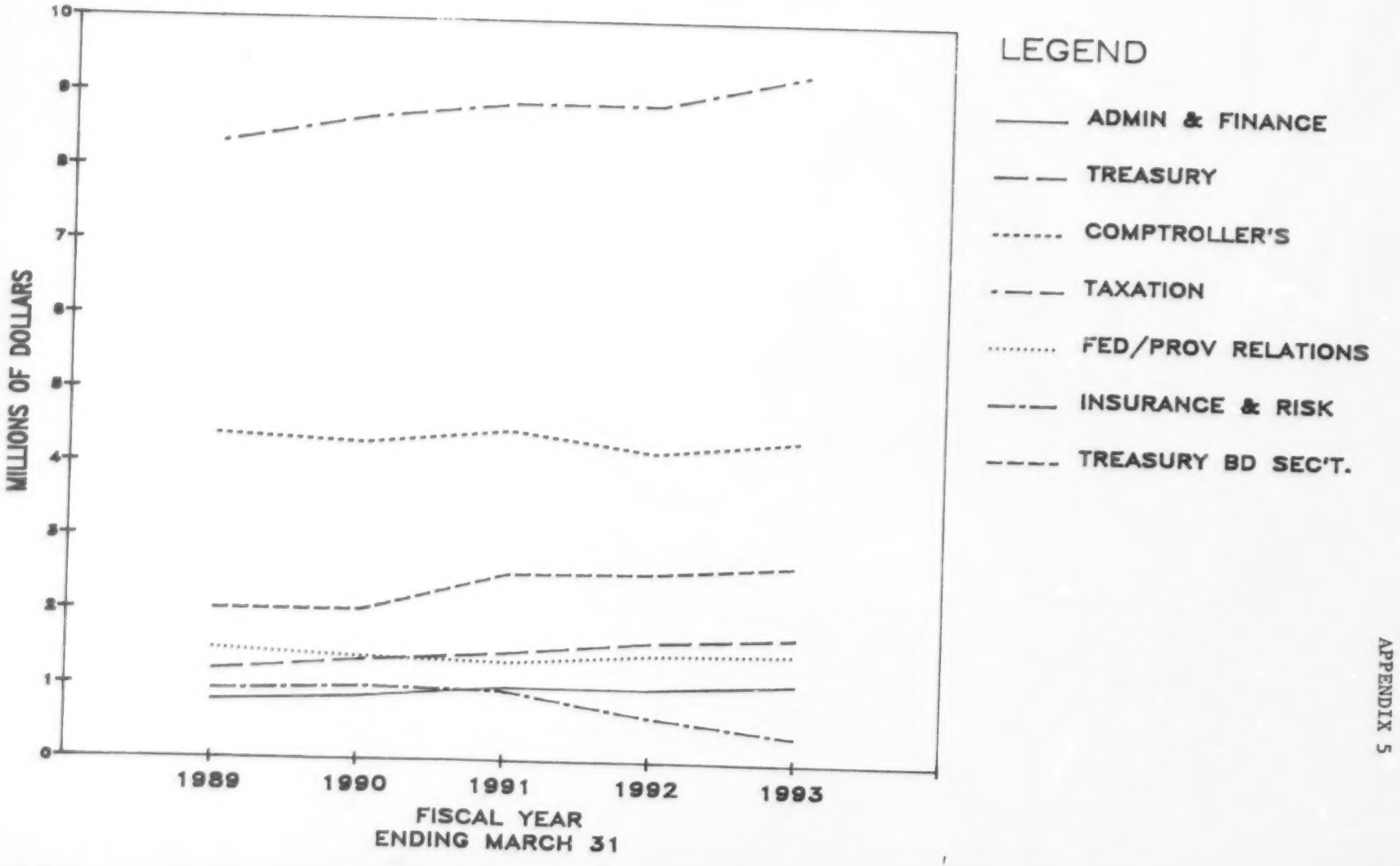
# DEPARTMENT OF FINANCE
# FIVE YEAR STAFF HISTORY
# OPERATING DIVISIONS
# 1989 - 1993



# DEPARTMENT OF FINANCE
# FIVE YEAR EXPENDITURE HISTORY
# NON-OPERATING DIVISIONS
# 1989 - 1993



# DEPARTMENT OF FINANCE
# FIVE YEAR EXPENDITURE HISTORY
# OPERATING DIVISIONS
# 1989 - 1993



# PART 4

# GLOSSARY

# GLOSSARY

## Staff Categories

### Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,
- the organization's results and impacts.

### Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusions shall be categorized only once, as managerial.

### Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

Staffing Component - Fractions of staff years represent weeks of employment. For example: 65.20 staff years means 65 full staff years and 20 weeks of employment.

**Object Codes**

| | |
|---|---|
| Personnel Services | Regular Earnings<br>Other Earnings (overtime, shift premium), Departmental Ministers and Members of Legislative Assembly, Fringe Benefits, Other (Workers' Compensation Allowance, Supplement), Health and Education Tax Levy, Personnel Services Recoveries. |
| Grants/Transfer Payments | Discretionary grant, Nondiscretionary grant, Transfer payment. |
| Transportation | Vehicles, Aircraft, Other (taxi, bus, freight, rail). |
| Communication | Telephone, Electronic mail, Postage, Couriers, Advertising, Exhibits, Radio systems. |
| Supplies and Services | Operating Supplies, Materials, Office supplies, Repairs and Maintenance, Utilities, Rentals, Professional Services, Other Fees, Supplies and Services Recovery. |
| Public Debt | Debt Redemption, Interest on Debt, Discount on Debt, Amortization, Bank Charges, Foreign Exchange, Sinking Fund, Other Charges. |
| Capital | Land, Buildings, Furniture, Vehicles, Equipment, Capital Grants, Other Physical Assets. |
| Other Operating | Hotels, Meals, Computer Related Charges, Loss, Damage, Insurance and Extra Ordinary Costs, Publications, Employee Education Assistance, Relocation and Transfer Costs, Other (membership fees, hospitality, uniforms, conference/convention registration fees, incidental allowances). |

| | |
|---|---|
| Social Assistance and Related Acts | Clothing for citizens, Fees and Services Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs. |

**Terminology**

| | |
|---|---|
| Adjusted Vote | Is a re-alignment of previous year's vote for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next. |
| Staff Turnover Allowance | Is an adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements. |
| Variance Explanations | Explanations for significant Other Expenditure increases or decreases from adjusted vote, required in accordance with the following criteria: |

| Base Levels | Level of Significance |
|---|---|
| $1,000,000 to $5,000,000 | 15% |
| $5,000,100 and over | 10% or $2,000,000 |